



*Contractual Lease / Repurchase  
Agreement*



*Transfers to Support Capital  
Improvements*

**DEBT SERVICE / LEASE EXPENSE / TRANSFERS & OTHER USES**



**FY2014-15 ANNUAL OPERATING AND CAPITAL BUDGET**  
**GENERAL FUND DEPARTMENTS, DIVISIONS & PROGRAMS**  
**Debt Serv. & Trans. DEBT SERVICE / LEASE EXPENSE & TRANSFERS**

**EXPENDITURE DETAIL BY MAJOR CATEGORY**  
**DEBT SERVICES**

<b>DEBT SERVICE</b>	<b>FY2012-13</b>	<b>FY2013-14</b>	<b>FY2014-15</b>	
<b>BUDGET ACCOUNT CATEGORY / DESCRIPTION</b>	<b>Actual</b>	<b>Estimate</b>	<b>Budget</b>	<b>Explanation of Change</b>
<b>OPERATING EXPENSES</b>				
<b>TOTAL OPERATING EXPENSES</b>				
<b>TOTAL EXPENDITURES</b>				
<b>OTHER USES</b>				
<b>Debt Services (800)</b>				
Debt Service Principal Payments	729,090	308,186	334,213	new police vehicle lease contract
Debt Service Interest Payments	19,324	390	9,263	new police vehicle lease contract
Total Other Uses	748,414	308,576	343,476	
<b>TOTAL OTHER USES</b>	748,414	308,576	343,476	
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>\$ 748,414</b>	<b>\$ 308,576</b>	<b>\$ 343,476</b>	

**EXPENDITURE DETAIL BY MAJOR CATEGORY**  
**TRANSFERS AND OTHER USES**

<b>TRANSFERS AND OTHER USES</b>	<b>FY2012-13</b>	<b>FY2013-14</b>	<b>FY2014-15</b>	
<b>BUDGET ACCOUNT CATEGORY / DESCRIPTION</b>	<b>Actual</b>	<b>Estimate</b>	<b>Budget</b>	<b>Explanation of Change</b>
<b>OPERATING EXPENSES</b>				
<b>TOTAL OPERATING EXPENSES</b>				
<b>TOTAL EXPENDITURES</b>				
<b>OTHER USES</b>				
<b>Transfers and Other Uses (900)</b>				
General Fund Transfer to Capital Improvement Fund	1,373,070	694,860		
Class C Roads Transfers to Cap. Improvement Fund	112,353	68,799		
General Fund Transfer to Debt Service Fund			453,111	interest only payment on city center bond
Total Other Uses	1,485,423	763,659	453,111	
<b>TOTAL OTHER USES</b>	1,485,423	763,659	453,111	
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>1,485,423.00</b>	<b>763,658.64</b>	<b>453,111.00</b>	

***CAPITAL IMPROVMENT  
PROJECTS FUND***





**FY2014-15 ANNUAL OPERATING AND CAPITAL BUDGET**  
**GENERAL FUND DEPARTMENTS, DIVISIONS & PROGRAMS**  
**CAPITAL PROJECTS**

**COTTONWOOD HEIGHTS**  
**Capital Projects Fund**

Description	2011-12 Year Actual	2012-13 Year Actual	2013-14 Year Adopted	2013-14 Year Estimated Actual	2014-15 Year Budget	2014 Estimate to 2015 Budget % Change
<b>REVENUES</b>						
State/Local Government Grants	0	200,000	0	3,365,000	0	-100.00%
Federal Government Grants	0	0	0	0	0	0.00%
Impact Fees	25,185	31,783	45,000	45,000	45,000	0.00%
Interest Revenues	28,092	21,759	35,000	35,000	35,000	0.00%
<b>TOTAL REVENUES</b>	<b>53,277</b>	<b>253,542</b>	<b>80,000</b>	<b>3,445,000</b>	<b>80,000</b>	<b>-97.68%</b>
<b>OTHER FINANCING SOURCES</b>						
Bond Proceeds	0	0	0	14,500,000	0	
Transfers from General Fund						
Class C Road	78,355	112,353	0	68,799	0	-100.00%
General Fund Other	1,652,392	1,373,070	850,000	694,860	0	-100.00%
Unreserved Fund Balance:						
City Center/Parks	2,294,711	3,701,622	1,796,767	0	0	-100.00%
Other Unreserved Fund Balance	3,504,797	210,350	1,857,055	4,451,448	18,741,826	139.70%
<b>TOTAL OTHER SOURCES AVAILABLE</b>	<b>7,530,255</b>	<b>5,397,395</b>	<b>4,503,822</b>	<b>19,715,107</b>	<b>18,741,826</b>	<b>337.74%</b>
<b>TOTAL REVENUE/OTHER SOURCES</b>	<b>7,583,532</b>	<b>5,650,937</b>	<b>4,583,822</b>	<b>23,160,107</b>	<b>18,821,826</b>	<b>405.26%</b>
<b>EXPENDITURES</b>						
Pavement Maintenance	481,536	319,857	434,000	459,615	961,926	109.29%
ADA Ramps	42,023	38,500	65,000	65,000	0	-100.00%
Intersection Improvements	46,481	45,918	0	0	0	0.00%
Ft. Union/Highland Drive Intersection Imp.	0	0	0	50,000	0	-100.00%
Traffic Calming	10,449	0	54,000	54,000	0	100.00%
Storm Drain Improvements	0	0	25,000	34,169	25,000	-26.83%
Cross Gutter Replacement	39,268	38,299	42,000	42,000	0	-100.00%
Big Cottonwood Canyon Trail	75,224	147,987	196,000	240,355	0	-100.00%
Traffic Signal Upgrades	22,669	0	0	0	0	0.00%
Street Lighting Program	3,876	0	0	0	0	0.00%
Bridge Rehabilitation	0	0	0	0	0	0.00%
Danish Road Project	14,623	49,204	0	0	0	0.00%
Transportation Plan Update	0	13,978	0	0	0	0.00%
Sidewalk Replacement	58,536	54,997	50,000	50,000	0	-100.00%
EECBG Milne Dr/Danville/Deer	4,200	0	0	0	0	0.00%
Cr/Timberline Lighting	0	19,386	0	0	0	0.00%
Union Park Gateway Study	0	0	0	0	0	0.00%
Highland Drive Landscaping	38	0	0	0	0	0.00%
Public Works Site	13,039	0	877,605	939,598	0	-100.00%
Prospector Trailhead	347	0	0	0	0	0.00%
East Jordan Canal	61	0	0	0	0	0.00%
Traffic Calming-Rolling Knolls Area	4,388	24,575	0	0	0	0.00%
7200 S. Sidewalk	0	0	0	5,000	0	-100.00%
Hazard Mitigation	0	75,000	0	75,000	0	-100.00%
2300 E. Storm Drain	187,925	830	0	0	0	0.00%
EECBG Park Centre Dr Lighting	42,295	0	0	0	0	0.00%
EECBG 1300 E. Lighting	21,234	0	0	0	0	0.00%
Water Vista/Little Cottonwood St Drain	20,829	0	0	0	0	0.00%
Miscellaneous Small Projects	80,293	(895)	85,000	59,393	0	-100.00%
Mountview Park	2,479,939	92,559	0	32,200	0	-100.00%
Public Works Site	13,039	0	877,605	0	0	-100.00%



**FY2014-15 ANNUAL OPERATING AND CAPITAL BUDGET  
GENERAL FUND DEPARTMENTS, DIVISIONS & PROGRAMS  
CAPITAL PROJECTS**

**COTTONWOOD HEIGHTS  
Capital Projects Fund**

Description	2010-11 Year Actual	2011-12 Year Actual	2012-13 Year Adopted	2012-13 Year Estimated Actual	2013-14 Year Budget	2013 Estimate to 2014 Budget % Change
2325 E. Traffic Calming	0	20,603	0	0	0	0.00%
1700 E.Reconstruction	0	14,369	0	0	0	0.00%
Union Park Landscaping/Access Mgmt	0	33,932	135,400	0	0	0.00%
Pine Knot Dr. Storm Drain	0	2,265	0	0	0	0.00%
Heughs Canyon Storm Drain	0	16,955	0	0	0	0.00%
Butler Middle School Auditorium	0	138,500	500,000	500,000	0	-100.00%
Ft. Union Blvd. Park & Ride	0	23,204	0	0	0	0.00%
Golden Hills Park Improvements	0	523	15,000	15,000	0	-100.00%
Traffic Adaptive Control	0	4,445	139,050	139,050	0	-100.00%
Pippen Drive Storm Drain Improvements	0	0	184,000	184,000	0	-100.00%
Bengal Blvd. Improvements	0	0	0	1,351,470	0	-100.00%
Highland Drive Access Ramp Environmental	0	0	0	20,000	0	-100.00%
3000 East Wall Replacement	0	0	0	97,500	0	-100.00%
Brown Sanford Inventory & Assessment	0	0	0	0	30,000	100.00%
Special Neighborhood Issues Project	18,097	0	0	0	0	0.00%
Comprehensive CIP Sustainability Plan	0	0	0	0	0	0.00%
City Center and Parks Development	4,191	4,500	1,781,767	4,931	0	-100.00%
<b>TOTAL EXPENDITURES</b>	<b>3,684,598</b>	<b>1,179,489</b>	<b>5,461,427</b>	<b>4,418,281</b>	<b>1,016,926</b>	<b>-76.98%</b>
<b>Excess of Revenue and Other Funding</b>						
<b>Sources over/(under) Expenditures and</b>						
<b>Other Uses</b>						
	<b>3,898,933</b>	<b>4,471,448</b>	<b>(877,605)</b>	<b>18,741,826</b>	<b>17,804,900</b>	

**COTTONWOOD HEIGHTS CAPITAL IMPROVEMENTS PROGRAM  
Project Descriptions and Operating Fund Impact  
Fiscal Year 2014-15**

Project	Project Description	FY14-15 Budget (in dollars)	Operating Budget Impact
1 Pavement Management	This ongoing program will construct major overlay or new construction on city owned roadways and includes the associated engineering costs.	\$ 961,926	Projects will be completed with existing resources (Private Contractor) and will not impact the operating budget.
2 Storm Drains	This ongoing program will complete added capacity to the city's storm water distribution system that is in compliance with the impact fee program of funding.	25,000	Projects will be completed using contracted labor. There is no measurable future maintenance costs associated nor will completion of these projects save operating maintenance budgets.
3 Brown Sanford	This ongoing program will complete an inventory and assessment of the brown Sanford irrigation line.	30,000	Projects will be completed using contracted labor. There is no measurable future maintenance costs associated nor will completion of these projects save operating maintenance budgets.
<b>TOTAL CAPITAL IMPROVEMENT PROJECTS BUDGET</b>		<b>\$ 1,016,926</b>	

***EMPLOYEE BENEFIT  
FUND***



**FY2014-15 ANNUAL OPERATING AND CAPITAL BUDGET  
GENERAL FUND DEPARTMENTS, DIVISIONS & PROGRAMS  
EMPLOYEE BENEFITS PROGRAM**

**COTTONWOOD HEIGHTS  
Employee Benefits Fund (an Internal Service Fund)**

Description	2011-12 Year Actual	2012-13 Year Actual	2013-14 Year Adopted	2013-14 Year Estimated Actual	2014-15 Year Budget	2014 Estimate to 2015 Budget % Change
<b>REVENUE AND OTHER SOURCES</b>						
Charges for Employee Benefits	16,472	65,054	104,371	104,371	104,371	0.00%
Interest Revenue	1,625	1,641	900	900	900	0.00%
Total Revenue	18,097	66,695	105,271	105,271	105,271	0.00%
Beginning Balance to Appropriate	171,215	249,336	249,335	249,335	249,335	0.00%
<b>TOTAL REVENUE &amp; OTHER SOURCES</b>	<b>189,312</b>	<b>316,031</b>	<b>354,606</b>	<b>354,606</b>	<b>354,606</b>	<b>0.00%</b>
<b>EXPENSES AND OTHER USES</b>						
Employee Benefits	18,097	66,695	249,335	249,335	249,335	0.00%
Total Expense	18,097	66,695	249,335	249,335	249,335	0.00%
PTO Accrual-Future Liab. Carryover	231,239	249,336	105,271	105,271	105,271	0.00%
<b>TOTAL EXPENSES &amp; OTHER USES</b>	<b>249,336</b>	<b>316,031</b>	<b>354,606</b>	<b>354,606</b>	<b>354,606</b>	<b>0.00%</b>
<b>NET ASSETS</b>						
<i>Net Assets Beginning</i>	<b>231,239</b>	<b>249,336</b>	<b>316,030</b>	<b>316,030</b>	<b>565,365</b>	78.90%
<i>Net Assets Ending</i>	<b>249,336</b>	<b>316,031</b>	<b>565,365</b>	<b>565,365</b>	<b>814,700</b>	44.10%
Expected Current Year-end Liability Balance	249,336	316,031	565,365	565,365	814,700	44.10%



# **STAFFING DOCUMENT**



**FY2014-15 ANNUAL OPERATING AND CAPITAL BUDGET  
GENERAL FUND DEPARTMENTS, DIVISIONS & PROGRAMS  
STAFFING DOCUMENT**

**POSITIONS BY DEPARTMENT AND  
EXPLANATION OF CHANGES**

Position Titles	2010-11	2011-12	2012-13	2013-14	2014-15	Changes from FY 2013-14 to FY 2014-15
<b>GENERAL GOVERNMENT DEPARTMENT</b>						
<b>Mayor and City Council 4111</b>						
Mayor	1.00	1.00	1.00	1.00	1.00	
City Council Member	4.00	4.00	4.00	4.00	4.00	
<b>Mayor and City Council Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	
<b>City Manager 4131</b>						
City Manager	1.00	1.00	1.00	1.00	1.00	
Public Relations Specialist	.75	1.00	1.00	0.00	0.00	
Information Systems Technician II	0.50	.75	1.00	1.00	1.00	
Emergency Mgmt. Admin. Assistant	0.00	.50	.50	.50	0.00	.50 position moved to Administrative Services
<b>City Manager Total</b>	<b>2.25</b>	<b>3.25</b>	<b>3.50</b>	<b>2.50</b>	<b>2.00</b>	
<b>Finance 4141</b>						
Finance Director and Budget Officer	1.00	1.00	1.00	1.00	1.00	
Treasury and Financial Reporting Manager	1.00	1.00	1.00	1.00	1.00	
Accounting Manager	1.00	1.00	1.00	1.00	1.00	
Office Assistant I	0.00	0.00	0.00	0.00	1.25	1.25 position moved from Administrative Services
Accounting Technician	0.00	0.00	0.00	0.00	0.00	
<b>Finance Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>4.25</b>	
<b>Administrative Services 4144</b>						
Deputy City Manager/Director of Administrative Services	0.00	0.00	0.00	1.00	1.00	
Admin Services Director/City Recorder	1.00	1.00	1.00	0.00	0.00	
City Recorder	0.00	0.00	0.00	1.00	1.00	
Public Relations Specialist	0.00	0.00	0.00	1.00	1.00	
Deputy City Recorder and Business License Coordinator	1.00	1.00	1.00	0.00	0.00	
Benefits Coordinator	.50	.50	.63	.60	1.00	Moved to full time
Office Assistant II	.50	.50	.63	0.00	0.00	
Office Assistant I	1.00	1.00	1.00	1.25	0.00	1.25 moved to Finance
Events Coordinator	.48	.48	.50	.50	0.50	
Emergency Mgmt. Admin. Assistant	0.00	0.00	0.00	0.00	0.50	.50 moved from City Manger and changed to Assistant Emergency Manager
Office Technician	.38	.38	.38	.38	0.24	.24 position added on amendment and .14 eliminated
<b>Administrative Services Total</b>	<b>4.86</b>	<b>4.86</b>	<b>5.14</b>	<b>5.73</b>	<b>5.24</b>	
<b>TOTAL GENERAL GOVERNMENT DEPT</b>	<b>15.11</b>	<b>16.11</b>	<b>16.64</b>	<b>16.23</b>	<b>16.49</b>	



**FY2014-15 ANNUAL OPERATING AND CAPITAL BUDGET  
GENERAL FUND DEPARTMENTS, DIVISIONS & PROGRAMS  
STAFFING DOCUMENT**

Position Titles	2010-11	2011-12	2012-13	2013-14	2014-15	Changes from FY 2013-14 to FY 2014-15
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**COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT**

**Planning and Zoning 4611**

Director of Community & Economic Development and Planning Director	1.00	1.00	1.00	1.00	1.00	
Senior Planner					1.00	1.00 moved from Associate Planner
Associate Planner	1.00	1.00	1.00	2.00	1.00	1.00 moved to Senior Planner
GIS Specialist	1.00	1.00	1.00	1.00	1.00	
Office Assistant II (Business License)	0.00	0.00	0.00	.63	0.50	.13 position eliminated
Office Assistant II (Economic Develop)	0.00	0.00	0.00	0.00	0.50	.50 new position
Planning Intern	0.00	0.44	0.44	0.44	0.44	
Planning Technician	1.00	1.00	1.00	0.00	0.00	
GIS Intern	0.00	.10	.10	.10	0.10	
<b>Planning and Zoning Total</b>	<b>4.00</b>	<b>4.54</b>	<b>4.54</b>	<b>5.17</b>	<b>5.54</b>	

<b>TOTAL COMMUNITY &amp; ECON DEV DEPT</b>	<b>4.00</b>	<b>4.54</b>	<b>4.54</b>	<b>5.17</b>	<b>5.54</b>
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**PUBLIC WORKS DEPARTMENT**

**Public Works 4410**

Public Works Director	1.00	1.00	1.00	1.00	1.00	
PW Operations Manager	0.00	0.00	0.00	0.00	0.00	
PW Operations Specialist II	1.00	1.00	1.00	1.00	1.00	
PW Operations Specialist I	1.00	1.00	1.00	1.00	1.00	
PW Inspector	1.00	1.00	1.00	1.00	1.00	
PW Intern	.20	0.00	0.00	0.00	0.00	
PW Seasonal Laborer	0.00	0.00	0.65	0.65	0.65	
<b>Public Works Total</b>	<b>4.20</b>	<b>4.00</b>	<b>4.65</b>	<b>4.65</b>	<b>4.65</b>	

<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	<b>4.20</b>	<b>4.00</b>	<b>4.65</b>	<b>4.65</b>	<b>4.65</b>
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**PUBLIC SAFETY DEPARTMENT**

**Police 4211**

Police Chief	1.00	1.00	1.00	1.00	1.00	
Assistant Police Chief	1.00	1.00	1.00	1.00	1.00	
Sergeant	7.00	7.00	8.00	8.00	8.00	
Lieutenant	0.00	0.00	0.00	0.00	1.00	1.00 new position added on amendment
Corporal	1.00	1.00	0.00	0.00	0.00	
Police Officer/Detective	6.25	5.25	5.25	5.25	5.25	
Police Officer	19.00	21.00	21.25	21.25	22.25	2.00 positions added on amendment
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	
Records Supervisor	0.00	0.00	0.00	0.00	1.00	New position
Support Specialist	3.00	3.00	3.00	3.00	2.00	1.00 position eliminated
Crime Technician	1.00	1.00	1.00	1.00	1.00	
Victims Assistance Coordinator (1)	0.00	0.00	1.00	1.00	1.00	
Victims Advocate	1.00	1.00	.48	.48	.48	
Police Records Clerk	0.00	0.00	0.00	.50	.50	.50 part time position added
School Crossing Guards	4.00	4.20	4.48	4.48	4.48	
<b>Police Total</b>	<b>45.25</b>	<b>46.45</b>	<b>47.46</b>	<b>47.96</b>	<b>49.96</b>	



**FY2014-15 ANNUAL OPERATING AND CAPITAL BUDGET  
GENERAL FUND DEPARTMENTS, DIVISIONS & PROGRAMS  
STAFFING DOCUMENT**

Position Titles	2010-11	2011-12	2012-13	2013-14	2014-15	Changes from FY 2013-14 to FY 2014-15
<b>Ordinance Enforcement 4256</b>						
Ordinance Enforcement Supervisor	0.00	0.00	0.00	0.00	0.00	
Ordinance Enforcement Officer	2.00	2.00	2.00	2.00	2.00	
<b>Ordinance Enforcement Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	
<b>TOTAL PUBLIC SAFETY DEPARTMENT</b>	<b>47.25</b>	<b>48.45</b>	<b>49.46</b>	<b>49.96</b>	<b>49.96</b>	
<b>City Total</b>	<b>70.56</b>	<b>73.10</b>	<b>75.29</b>	<b>76.01</b>	<b>78.64</b>	

Footnotes:

(1) Partially funded by VOCA Grant

# **FY 2013-14 BUDGET AMENDMENTS SUMMARY**





**Utah**

***ANNUAL  
OPERATING AND CAPITAL  
BUDGET***

**Budget Amendment #3**

***FISCAL YEAR 2013 - 2014***





Cottonwood Heights  
Budget Amendment #3  
Fiscal Year 2013-14  
April 2014

**Issue #1**

Grant reimbursements and private donations have been received. This amendment appropriates those funds and the associated expenditures.

Total net impact: \$2,314.20 increase to Emergency Management-emergency management planning.

Total budget in Emergency Management professional technical services will now be \$22,844.59

Total budget in Emergency Management will now be \$41,927.59.

Total net impact: \$5,709.00 increase to police grant overtime for State Homeland Security grant.

Total net impact: \$500.69 increase to police grant overtime for DUI Overtime grant.

Total budget in Police grant overtime will now be \$40,130.36.

Total budget in Police will now be \$5,151,472.51.

Total net impact: \$1,516.20 increase to Historic Committee.

Total budget in Historic Committee activity will now be \$4,016.20.

Total net impact: \$800.00 increase to Arts Council Committee – Other Activities.

Total budget in Arts Council Committee – Other Activities activity will now be \$10,534.77.

Total net impact: \$3,133.80 increase to ZAP Grants - Arts Council Committee.

Total budget in ZAP Grants - Arts Council Committee activity will now be \$9,378.80.

Total net impact: \$1,018.70 increase to Winter Music Fest Contributions - Arts Council Committee.

Total budget in Winter Music Fest Contributions - Arts Council Committee activity will now be \$10,753.47.

Total budget in Legislative Committees and Special Bodies will now be \$182,079.66.

Total net impact: \$100.00 increase to police victims advocate program from a private donation.

Total budget in Police Public Outreach and Appreciation will now be \$2,100.00.

Total budget in Police will now be \$5,151,572.51.

<i><b>Fund</b></i>	<i><b>Account #</b></i>	<i><b>Account Description</b></i>	<i><b>Current Budget</b></i>	<i><b>Budget Change</b></i>	
				<i><b>Increase</b></i>	<i><b>Decrease</b></i>
GF	11-3370-002	EMPG Emergency Mgmt. Grant	\$9,013.39	\$2,314.20	
	11-4134-300	Emergency Mgmt.&Planning-Prof.Serv.	\$20,530.39	\$2,314.20	
GF	11-3340-002	State Homeland Security Grant	\$3,332.61	\$5,709.00	
	11-4211-131	Police Grant Overtime	\$33,920.67	\$5,709.00	
GF	11-3341-000	State DUI Overtime Grant	\$17,788.96	\$500.69	
	11-4211-131	Police Grant Overtime	\$39,629.67	\$500.69	
GF	11-3372-000	Local Grant	-0-	\$1,516.20	
	11-4112-560	Historic Committee	\$2,500.00	\$1,516.20	
GF	11-3377-000	Local Cultural - Recreation	-0-	\$3,133.80	
	11-4112-548	Arts Council - Other	-0-	\$3,133.80	
GF	11-3640-000	Contributions & Donations	-0-	\$1,018.70	
	11-4112-548	Arts Council - Other	\$3,133.80	\$1,018.70	
GF	11-3690-000	Contributions & Donations	\$25,053.00	\$100.00	
	11-4211-543	Public Outreach & Appreciation	\$2,000.00	\$100.00	
GF	11-3691-001	Event Revenue	\$13,509.48	\$800.00	
	11-4112-548	Arts Council - Other	\$4,152.50	\$800.00	

## Issue #2

Yea- end estimates of potential changes in revenue and expenditures have been made. This amendment will make the changes necessary to match the estimates.

This amendment also recognizes and creates the City Municipal Center capital project and the estimated maximum bond proceeds.

Total budget in CIP will now be \$22,272,062.99

<i><b>Fund</b></i>	<i><b>Account #</b></i>	<i><b>Account Description</b></i>	<i><b>Current Budget</b></i>	<i><b>Budget Change</b></i>	
				<i><b>Increase</b></i>	<i><b>Decrease</b></i>
GF	11-3130-000	Sales and Use Taxes	\$4,908,000.00	\$262,000.00	
GF	11-3170-000	Motor Vehicle Fee In Lieu of Taxes	\$395,000.00		\$5,000.00
GF	11-3183-000	Transient Room Tax	\$20,000.00	\$5,000.00	
GF	11-3221-010	Building Permits	\$235,000.00	\$100,000.00	
GF	11-3356-415	Class "C" Roads	\$1,000,000.00	\$90,000.00	
GF	11-3413-000	Zoning-Sub-Division Fees	\$60,000.00	\$11,000.00	
GF	11-3414-000	Plan Check Fees	\$84,500.00	\$25,000.00	
GF	11-3310-000	CDBG Federal Grant	\$87,040.00		\$62,905.00
GF	11-4111-309	CDBG Federal Grant	\$131,780.00		\$62,905.00
GF	11-4112-546	Community Recreation Supplies	\$96,250.00		\$20,000.00
GF	11-4134-300	Emergency Management	\$20,530.39		\$20,000.00
GF	11-4410-621	Road Salt	\$-0-	\$226,044.00	
GF	11-4415-360	PW Maintenance Contract-Class C	\$789,000.00	\$90,000.00	
GF	11-4609-312	Engineering Inspection & Permitting	\$150,000.00	\$100,000.00	
GF	11-4831-921	Transfer to CIP-Rev. Contingency	\$-0-	\$111,956.00	
CIP	45-3833-000	Contribution from General Fund	\$694,860.00	\$111,956.00	
CIP	45-7001-731	Pavement Management	\$-0-	\$111,956.00	
CIP	45-7035-720	City Center and Parks Development	\$1,976,629.70		\$1,971,699.10
CIP	45-7001-731	Pavement Management	\$111,956.00	\$941,926.12	
CIP	45-7004-791	Highland Drive Intersection Improv.	\$-0-	\$324,825.00	
CIP	45-7015-735	Big Cottonwood Trail	\$158,805.00	\$44,355.11	
CIP	45-7037-710	Public Works Site and Improvement	\$1,400,000.00	\$536,500.00	
CIP	45-7047-731	Mountview Park	\$5,606.93	\$26,592.87	
CIP	45-7062-731	3000 East Wall Reconstruction	\$-0-	\$97,500.00	
CIP	45-3910-001	Sales Tax Revenue Bond Proceeds	\$-0-	\$14,500,000.00	
CIP	45-7135-000	City Municipal Center	\$-0-	\$14,500,000.00	



**Utah**

***ANNUAL  
OPERATING AND CAPITAL  
BUDGET***

**Budget Amendment #2**

***FISCAL YEAR 2013 - 2014***



Cottonwood Heights  
Budget Amendment #2  
Fiscal Year 2013-14  
February 2014

**Issue #1**

Grant reimbursements have been received. This amendment appropriates those funds and the associated expenditures.

Total net impact: \$2,750.00 increase to Emergency Management-emergency management planning.

Total budget in Emergency Management professional technical services will now be \$20,530.39

Total budget in Emergency Management will now be \$39,613.39.

Total net impact: \$17,788.96 increase to police grant overtime for DUI Overtime grant.

Total net impact: \$8,203.00 increase to police grant overtime for JAG grant.

Total net impact: \$1,408.73 increase to police grant overtime for E.A.S.Y. grant.

Total budget in Police grant overtime will now be \$33,920.67.

Total budget impact: \$7,347.15 increase to Personal Safety Equipment

Total budget impact: \$3,250.00 increase to Police Special Supplies (Defibrillators).

Total budget in Police will now be \$5,145,262.82.

Total net impact: \$1,000 increase to economic development from EDCU for banner program.

Total budget in economic development contracted printing will now be \$11,000.00

Total budget in economic development will now be \$53,000.00.

<i><b>Fund</b></i>	<i><b>Account #</b></i>	<i><b>Account Description</b></i>	<i><b>Current Budget</b></i>	<i><b>Budget Change</b></i>	
				<i><b>Increase</b></i>	<i><b>Decrease</b></i>
GF	11-3370-002	EMPG Emergency Mgmt. Grant	\$6,263.39	\$2,750.00	
	11-4134-300	Emergency Mgmt.&Planning-Prof.Serv.	\$17,780.39	\$2,750.00	
GF	11-3341-000	State DUI OT Grant	-0-	\$17,788.96	
	11-4211-131	Police Grant Overtime	\$6,519.98	\$17,788.96	
GF	11-3312-000	State Justice Assistance Grant (JAG)	-0-	\$8,203.00	
	11-4211-131	Police Grant Overtime	\$6,519.98	\$8,203.00	
GF	11-3342-000	State Juv.Alc.Enforcement-EZ Grant	-0-	\$1,408.73	
	11-4211-131	Police Grant Overtime	\$6,519.98	\$1,408.73	
GF	11-3313-000	Bullet Proof Vest Grant	-0-	\$7,347.15	
	11-4211-484	Police BPV & Pers Safety Equip	\$25,000.00	\$7,347.15	
GF	11-3340-005	State EMPG AED Grant	-0-	\$3,250.00	
	11-4211-480	Police Special Supplies	\$25,000.00	\$3,250.00	
GF	11-3372-004	EDCU Grant	-0-	\$1,000.00	
	11-4610-535	Economic Develop.-banners	\$10,000.00	\$1,000.00	

**Issue #2**

It was recommended by the CAFR reviewers that all impact fee revenue, budget and expenditures flow directly to and from the CIP. This amendment makes all the necessary changes between the General Fund and the Capital Improvements Fund for impact fees.

Total net impact: \$45,000 decrease to General Fund

Total general fund budget in impact fee revenue-storm water will now be -0-.

Total general fund budget in impact fee revenue-transportation will now be -0-.

Total general fund transfers-impact fees to CIP will now be -0-.

Total net impact: \$-0- to Capital Improvements Fund

Total CIP fund budget in impact fee revenue-storm water will now be \$20,000.00

Total CIP fund budget in impact fee revenue-transportation will now be \$25,000.00.

Total CIP fund budget in contribution from impact fees-storm water will now be -0-.

Total CIP fund budget in contribution from impact fees-transportation will now be -0-.

<i><b>Fund</b></i>	<i><b>Account #</b></i>	<i><b>Account Description</b></i>	<i><b>Current Budget</b></i>	<i><b>Budget Change</b></i>	
				<i><b>Increase</b></i>	<i><b>Decrease</b></i>
GF	11-3430-350	Impact fees – storm water	\$20,000.00		\$20,000.00
	11-3430-351	Impact fees - transportation	\$25,000.00		\$25,000.00
GF	11-4831-414	Transfer Impact Fees to CIP	\$45,000.00		\$45,000.00
CIP	45-3430-350	Impact fees – storm water	-0-	\$25,000.00	
	45-3430-351	Impact fees - transportation	-0-	\$20,000.00	
CIP	45-3833-350	Impact fees – storm water	\$25,000.00		\$25,000.00
	45-3833-351	Impact fees - transportation	\$20,000.00		\$20,000.00

### **Issue #3**

The cost of repairs needed to the turf at Mountview Park exceeded original expectations. This amendment appropriates funds which were necessary to complete those repairs.

Total net impact: \$11,506.20 increase to Planning and Zoning-non capital park development repair budget.

Total budget in CED-Planning will now be \$437,426.20.

There will be remaining in the General Fund Unassigned Fund Balance \$782,254.12, which when added to the Assigned Fund Balance (6% level) of \$899,411.64 will be 11.22%.

<i><b>Fund</b></i>	<i><b>Account #</b></i>	<i><b>Account Description</b></i>	<i><b>Current Budget</b></i>	<i><b>Budget Change</b></i>	
				<i><b>Increase</b></i>	<i><b>Decrease</b></i>
GF	11-3890-000	Approp. Gen Fund Beginning Balance	\$892,172.00	\$11,506.20	
GF	11-4611-423	Non Cap Park Development Repair	\$5,000.00	\$11,506.20	

### **Issue #4**

The city has received a grant from Salt Lake County TRCC funding to be used toward the city share of the expanded Butler Middle School auditorium.

Total net impact: \$315,000.00 increase to revenue in the Capital Improvements fund.

The Butler Middle School auditorium project budget will remain at \$500,000.00

The City Center/Parks Development budget will now be \$1,932,274.59.

Total budget in CIP will now be \$8,660,106.99.

<i><b>Fund</b></i>	<i><b>Account #</b></i>	<i><b>Account Description</b></i>	<i><b>Current Budget</b></i>	<i><b>Budget Change</b></i>	
				<i><b>Increase</b></i>	<i><b>Decrease</b></i>
GF	45-3372-005	Local Grant-SL County TRCC	-0-	\$315,000.00	
GF	45-7056-731	CIP-Butler Middle Auditorium	\$500,000.00	\$315,000.00	
GF	45-7056-731	CIP-Butler Middle Auditorium	\$815,000.00		\$315,000.00
GF	45-7035-720	City Center Development	\$1,617,274.59	\$315,000.00	



**Utah**

***ANNUAL  
OPERATING AND CAPITAL  
BUDGET***

**Budget Amendment #1**

***FISCAL YEAR 2013 - 2014***





Cottonwood Heights  
Budget Amendment #1  
Fiscal Year 2013-14  
October 2013

**Issue #1**

Fiscal Year 2012-13 ended with an unassigned fund balance in Class C Road funds. This amendment appropriates those funds to the Capital Improvements Projects budget, specifically to the Pavement Management (overlay/road reconstruction) budget.

Total net impact: \$68,798.64 increase to General Fund and Capital Improvement Fund.

Total Pavement Mgmt. budget in CIP from all sources will now be \$502,798.64.

<i><b>Fund</b></i>	<i><b>Account #</b></i>	<i><b>Account Description</b></i>	<i><b>Current Budget</b></i>	<i><b>Budget Change</b></i>	
				<i><b>Increase</b></i>	<i><b>Decrease</b></i>
GF	11-3880-415	Approp. Beg. Class C Road Fund Bal.	-0-	\$68,798.64	
GF	11-4831-415	Transfer Class C to CIP	-0-	\$68,798.64	
CIP	45-3833-415	Contribution Gen Fund-Class C	-0-	\$68,798.64	
CIP	45-7001-415	Pavement Mgmt.-Class C	-0-	\$68,798.64	

**Issue #2**

Fiscal Year 2012-13 ended with unspent funds from the History Markers along Big Cottonwood Trail. This amendment appropriates those funds to the Legislative Committees and Special Bodies-History Markers budget.

Total net impact: \$6,000.00 increase to General Fund

Total Legislative Committees and Special Bodies-History Markers activity account will now be \$14,000.00

Total budget in Legislative Committees and Special Bodies budget will now be \$133,500.00

There will be remaining in the General Fund Unassigned Fund Balance \$803,927.95, which when added to the Assigned Fund Balance (6% level) of \$899,411.64 will be 11.36%.

<i><b>Fund</b></i>	<i><b>Account #</b></i>	<i><b>Account Description</b></i>	<i><b>Current Budget</b></i>	<i><b>Budget Change</b></i>	
				<i><b>Increase</b></i>	<i><b>Decrease</b></i>
GF	11-3890-000	Approp. Gen Fund Beginning Balance	\$850,000.00	\$6,000.00	
GF	11-4112-546	Comm. Rec Supplies & Services	\$90,250.00	\$6,000.00	

**Issue #3**

The Arts Council ended the fiscal year with an unspent balance from earned revenue, \$12,857.00 and ZAP Grant funds, \$6,245.00. As per the City Council policy to carry forward these funds to support the Arts Council efforts, this amendment appropriates those funds. This amendment also appropriates the revenue generated through ticket and concession sales relating to the 2013 play of \$15,938.96.

Total net impact: \$35,040.96 increase to Legislative Committees and Special Bodies-Arts Council

Total budget in Arts Council (general fund) budget will now be \$45,040.96.

Total budget in Legislative Committees and Special Bodies budget will now be \$168,540.96.

There will be remaining in the General Fund Unassigned Fund Balance \$784,825.95, which when added to the Assigned Fund Balance (6% level) of \$899,411.64 will be 11.23%

<i><b>Fund</b></i>	<i><b>Account #</b></i>	<i><b>Account Description</b></i>	<i><b>Current Budget</b></i>	<i><b>Budget Change</b></i>	
				<i><b>Increase</b></i>	<i><b>Decrease</b></i>
GF	11-3890-000	Approp. Gen Fund Beginning Balance	\$856,000.00	\$19,102.00	
GF	11-3691-000	Sales (concessions)	-0-	\$2,429.48	
GF	11-3691-001	Event Revenue (ticket sales)	-0-	\$13,509.48	
GF	11-4112-315	CH Arts Council	\$10,000.00	\$35,040.96	

#### **Issue #4**

The Arts Council's efforts will be better served by hiring a part time city employee to function as a paid advisor. This amendment appropriates funds for approximately a ten hour per week non-benefited position.

Total net impact: \$7,070.00 increase to Legislative Committees and Special Bodies-Arts Council

Total budget in Legislative Committees and Special Bodies budget will now be \$175,610.96.

There will be remaining in the General Fund Unassigned Fund Balance of \$777,755.95, which when added to the Assigned Fund Balance (6% level) of \$899,411.64 will be 11.19%

<i><b>Fund</b></i>	<i><b>Account #</b></i>	<i><b>Account Description</b></i>	<i><b>Current Budget</b></i>	<i><b>Budget Change</b></i>	
				<i><b>Increase</b></i>	<i><b>Decrease</b></i>
GF	11-3890-000	Approp. Gen Fund Beginning Balance	\$875,102.00	\$7,070.00	
GF	11-4112-120 212,214,215 217,221,234 260	PT & Seasonal Employee-No Benefits	-0-	\$7,070.00	

#### **Issue #5**

The city will contract with the University of Utah to conduct a study along the Ft. Union corridor. This amendment appropriates funds for reimbursement to the student conducting the study.

Total net impact: \$5,000.00 increase to Economic Development budget.

Total budget in Economic Development will now be \$52,000.00

There will be remaining in the General Fund Unassigned Fund Balance of \$772,755.95, which when added to the Assigned Fund Balance (6% level) of \$899,411.64 will be 11.16%.

<i><b>Fund</b></i>	<i><b>Account #</b></i>	<i><b>Account Description</b></i>	<i><b>Current Budget</b></i>	<i><b>Budget Change</b></i>	
				<i><b>Increase</b></i>	<i><b>Decrease</b></i>
GF	11-3890-000	Approp. Gen Fund Beginning Balance	\$882,172.00	\$5,000.00	
GF	11-4610-330	Consulting/Admin Support Services	\$5,000.00	\$5,000.00	

#### **Issue #6**

Repairs are needed to the turf at Mountview Park. This amendment appropriates funds for those repairs.

Total net impact: \$5,000.00 increase to Planning and Zoning-non capital park development repair budget.

Total budget in CED-Planning will now be \$425,920.00

There will be remaining in the General Fund Unassigned Fund Balance of \$767,755.95, which when added to the Assigned Fund Balance (6% level) of \$899,411.64 will be 11.12%.

<i><b>Fund</b></i>	<i><b>Account #</b></i>	<i><b>Account Description</b></i>	<i><b>Current Budget</b></i>	<i><b>Budget Change</b></i>	
				<i><b>Increase</b></i>	<i><b>Decrease</b></i>
GF	11-3890-000	Approp. Gen Fund Beginning Balance	\$887,172.00	\$5,000.00	
GF	11-4611-423	Non Cap Park Development Repair	\$-0-	\$5,000.00	

### Issue #7

Grant reimbursements have been received. This amendment appropriates those funds and the associated expenditures.

Total net impact: \$6,263.39 increase to Emergency Management-emergency management planning.

Total budget in Emergency Management & Planning will now be \$36,863.39.

Total net impact: \$3,332.61 increase to police grant overtime for homeland security grant.

Total net impact: \$3,187.37 increase to police grant overtime for click it or ticket grant.

Total budget in Police grant overtime will now be \$6,519.98.

Total budget in Police will now be \$5,099,264.98.

<i><b>Fund</b></i>	<i><b>Account #</b></i>	<i><b>Account Description</b></i>	<i><b>Current Budget</b></i>	<i><b>Budget Change</b></i>	
				<i><b>Increase</b></i>	<i><b>Decrease</b></i>
GF	11-3370-002	EMPG Emergency Mgmt. Grant	-0-	\$6,263.39	
	11-4134-300	Emergency Mgt. & Planning-Prof Serv.	\$11,517.00	\$6,263.39	
GF	11-3340-002	Homeland Security Grant	-0-	\$6,519.98	
	11-4211-131	Police Grant Overtime	-0-	\$6,519.98	

### Issue #8

The Police Department will be reorganized to increase efficiency of service. This amendment appropriates the additional funding to reclassify a Police Sergeant to Police Lieutenant, reclassify a Police Officer to Police Sergeant, add a Police Officer, create a Records Supervisor and eliminate a Police Support Specialist. The fiscal impact of these changes is only for the remainder of the fiscal year.

Total net impact: \$8,000.00 increase to Police Department Salaries and Benefits.

Total budget in the Police Department will now be \$5,107,264.98

Total budget of Sales Tax revenue will now be \$4,908,000.00.

Staffing Impacts will be as follows: Police Lieutenant, from 0.00 to 1.00, Police Sergeant from 8.00 to 8.00, Police Officer from 26.50 to 26.50, Records Supervisor from 0.00 to 1.00, and Police Support Specialist from 3.00 to 2.00.

<i><b>Fund</b></i>	<i><b>Account #</b></i>	<i><b>Account Description</b></i>	<i><b>Current Budget</b></i>	<i><b>Budget Change</b></i>	
				<i><b>Increase</b></i>	<i><b>Decrease</b></i>
GF	11-3130-000	General Sales & Use Tax	\$4,900,000.00	\$8,000.00	
GF	11-4211-100 & 200	Police Salaries and Benefits	\$4,123,445.00	\$8,000.00	

### Issue #9

Fiscal Year 2012-13 ended with an unassigned fund balance in CIP funds of \$4,451,448.35; \$9,169.32 of which is from unspent storm water impact fees. The Fiscal Year 2013-14 adopted budget appropriated the use of \$3,653,822.00. This amendment appropriates the \$797,626.35 additional funds to Capital Improvements Projects that need adjusted.

This amendment also appropriates the State funding received for Union Park Access Management, Bengal Blvd. improvements and Ft. Union Park and Ride projects.

This amendment also moves funding from the Big Cottonwood Trail-Ramp (east of Wasatch) to the Big Cottonwood Trail-completion of the main trail. This project, when completed, should have liquidated damages charged to the Contractor. When those payments are received, they will be applied against the overrun costs of completion and this should be adequate to replace the budget and allow us to move the budget back to the Ramp project phase of the trail completion.

This amendment also adjusts the capital amount of the Terracare contract. The change moves part of the pavement management budget from capital to maintenance. Only overlay and major reconstruction costs are considered capital. Slurry seal treatments and other top coats are considered maintenance.

Total net impact: \$3,692,486.35 increase to Capital Improvement Fund

The total CIP budget will now be \$8,345,106.99.

Total budget in Storm Drain Improvements-Impact Fees will now be \$34,169.32

Total budget in Public Works Site will now be \$1,400,000.00.

Total budget in 7200 S. Sidewalk will now be \$5,000.00.

Total budget in Trip Hazard Mitigation will now be \$75,000.00.

Total budget in Big Cottonwood Trail will now be \$182,705.00.

Total budget in the Big Cottonwood Trail-east Ramp will now be \$13,295.00

Total budget in 1700 E. Reconstruction will now be \$175,531.00.

Total budget in Comprehensive CIP Long-Range Sustainability Plan will now be \$50,000.00.

Total budget in Union Park Gateway Landscaping and Access Mgmt. will now be \$939,598.33.

Total budget in Ft. Union Blvd. Park & Ride will now be \$925,000.00

Total budget in Bengal Blvd. improvements will now be \$1,351,470.00

Total budget in Ft. Union @ Highland Drive Intersection-engineering will now be \$50,000.00

Total budget in City Center Development will now be \$1,661,629.70.

Total budget in Public Works-General Fund will now be \$1,255,907.00

Total budget in General Fund Transfers to CIP will now be \$694,860.00

<i><b>Fund</b></i>	<i><b>Account #</b></i>	<i><b>Account Description</b></i>	<i><b>Current Budget</b></i>	<i><b>Budget Change</b></i>	
				<i><b>Increase</b></i>	<i><b>Decrease</b></i>
CIP	45-3890-000	Beg Capital Projects Fund Balance	\$3,653,822.00	\$797,626.35	
CIP	45-3340-000	State Grant	-0-	\$3,050,000.00	
CIP	45-3833-000	Contribution from General Fund	\$850,000.00		\$155,140.00
	11-4831-920	Transfer to Capital Improvements Fd.	\$850,000.00		\$155,140.00
CIP	45-7009-733	Storm Drain Improvement-Impact Fee	\$25,000.00	\$9,169.32	
CIP	45-7037-710	Public Works Site-Land	\$783,505.00	\$616,495.00	
	45-7037-791	Public Works Site-Cap Eng	\$94,100.00		\$94,100.00
CIP	45-7045-731	7200 S. Sidewalk	-0-	\$5,000.00	
CIP	45-7050-731	Trip Hazard Mitigation-Cap Const.	-0-	\$75,000.00	
CIP	45-7015-735	Big Cottonwood Trail -Construction	-0-	\$158,805.00	
	45-7015-736	Big Cottonwood Trail-Ramp	\$175,000.00		\$175,000.00
	45-7015-792	Big Cottonwood Trail-Cap. Eng	-0-	\$23,900.00	
	45-7015-791	Big Cottonwood Trail-Ramp-CapEng	\$21,000.00		\$7,705.00
CIP	45-7052-731	1700 E. Reconstruction-Cap Constr.	-0-	\$165,000.00	
	45-7052-791	1700 E. Reconstruction-Cap. Eng.	-0-	\$10,531.00	
CIP	45-7049-791	Comp CIP Sustainability Plan	-0-	\$50,000.00	
CIP	45-7053-731	Union Park Landscaping Mgmt.-Const.	\$135,400.00	\$719,090.83	
	45-7053-791	Union Park Landscaping Mgmt-CpEng.	-0-	85,107.50	
CIP	45-7057-731	Ft. Union Blvd. Park & Ride-Const.	-0-	\$786,250.00	
	45-7057-791	Ft. Union Blvd. Park & Ride-Cap Eng.	-0-	\$138,750.00	
CIP	45-7038-731	Bengal Blvd.-Construction	-0-	\$1,156,470.00	
	45-7038-791	Bengal Blvd.-Cap. Engineering	-0-	\$195,000.00	
CIP	45-7004-791	Ft.Union @ Highland Drive Inters-Eng	-0-	\$50,000.00	
CIP	45-7001-732	Pavement Management-Construction			\$155,140.00
GF	11-4410-474	Maintenance of Roads, Sidew, C&G	14,117.00	\$155,140.00	
CIP	45-7035-720	City Center Development	\$1,781,767.00		\$120,137.30

# GLOSSARY



## GLOSSARY OF TERMS

The annual budget of the city contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the budget document in understanding these terms, a budget glossary has been included in the document.

**Accrual Basis of Accounting** Method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

**Appropriated Budget (Appropriations)** Expenditure authority created by budget ordinances approved by the city council. The appropriated budget would include all reserves, transfers, allocations, and other legally authorized legislative and executive changes.

**Assigned Fund Balance** Fund Balance Component that has limitations resulting from intended use. For example: 1) the intended use is established by the highest level of decision making, 2) the intended use is established by the body designated for that purpose, 3) the intended use is established by an official designated for that purpose.

**Balanced Budget** A state of balance exists in governmental fund budgets when available expendable revenue equals budget appropriations for expenditures and other financial uses.

**Capital Projects Fund** Fund type used to account for financial resources to be used for the acquisition, renewal or construction of major capital facilities (other than those financed by proprietary funds and trust funds). Also known as Capital Improvements Fund , Capital Improvement Projects Fund or CIP Fund.

**CDBG** Community Development Block Grant. Federal Grant program through Housing and Urban Development. Funding comes through Salt Lake County

**CHPRSA** Cottonwood Heights Parks and Recreation Service Area. A separate legal taxing entity with boundaries approximately but not completely contiguous with the City of Cottonwood Heights. The City partners with the CHPRSA (the Rec. Center) for many events as well as parks and recreation.

**City Audit Committee** A committee made up of two members of the City Council (currently the Mayor and one other member of the City Council) who meets with the external Auditor annually or as necessary to receive the annual financial report and to discuss the financial standing of the City.

**Committed Fund Balance** Fund Balance Component where self-imposed limitations are set in place prior to the end of the period. For example, limitations are imposed at the highest level of decision making that requires formal action at the same level to remove.

**Cost Effectiveness** The comparison of the relative inputs and outcomes, being cost effective means providing a maximum result at the minimum expense.

**Depreciation** Is the systematic and rational allocation of the cost of a capital asset over its estimated useful life. Since Governmental Funds budget the balance, source and use of available expendable resources, depreciation is not included in Governmental Fund Budgets.

**Effectiveness** Term used to describe the degree to which an entity, program, or procedure is successful at achieving its goals and objectives.

**Efficiency** Term used to describe the degree to which an entity, program, or procedure is successful at achieving its goals and objectives with the least use of scarce resources.

**Employees Benefit Fund** An Internal Service Fund used to account for the accrual of Paid Time Off (PTO).

**Expenditures** Decreases in net financial resources not properly classified as other financing uses.

**Final (Amended) Budget** Original budget adjusted by all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes applicable to the fiscal year.

**Financial Resources** Resources that are or will become available for spending. Financial resources include cash and resources ordinarily expected to be converted to cash (e.g., receivables, investments). Financial resources also may include inventories and prepaid expenditures (because they obviate the need to expend current available financial resources).

**FTE** Full Time Equivalent. 1.00 FTE is an employee working eight hours per day, or 2080 hours in one year.

**Function** Group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

**Fund** A fiscal and accounting entity with a self-balancing set of accounts. The fund records cash and other financial resources, together with all related liabilities and residual equities or balances. This cash and other financial resources are segregated for general use or specific use.

**Fund Balance** Difference between assets and liabilities reported in a governmental fund. Typically, a financial reporting unit (e.g., business, proprietary fund, fiduciary fund) reports *all* related assets and *all* related liabilities. The difference between the two is labeled **NET ASSETS** and might be described as a measure of net worth. Because governmental funds report only a subset of related assets (i.e., financial assets) and liabilities (i.e., those normally expected to be liquidated with current financial resources), the difference between the two is more of a measure of liquidity than of net worth. Accountants underscore this distinction by using the term *fund balance* in governmental funds, rather than the term *net assets* employed elsewhere. As an approximate measure of liquidity, fund balance is similar to *working capital* of a private-sector business. Financial statements for governmental funds report up to five components of fund balance: *Nonspendable Fund Balance*; *Restricted Fund Balance*; *Committed Fund Balance*; *Assigned Fund Balance*; *Unassigned Fund Balance*. Because circumstances differ among governments, not every government or every governmental fund will present all of these components. (From "The New Fund Balance" by Stephen J. Gauthier, p11-12)

**Fund Classifications** One of the three categories (governmental, proprietary and fiduciary) used to classify fund types.

**Fund Type** One of eleven classifications into which all individual funds can be categorized. Governmental fund types include the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. Proprietary fund types include enterprise funds and internal service funds. Fiduciary fund types include pension (and other employee benefit trust funds), investment trust funds, private purpose trust funds, and agency funds.

**Governmental Funds** Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.



**General Fund** The general fund is the chief operation fund of a state or local government, Generally Accepted Accounting Principals (GAAP) prescribe that the general fund be used "to account for all financial resources except those required to be accounted for in another fund" That is, it is presumed that all of a government's activities are reported in the general fund unless there is a compelling reason to report an activity in some other fund type. A governmental entity will only have one general fund.

**Impact Fees** Fees charged to developers to cover, in whole or in part, the anticipated cost of public improvements that will be necessary as a result of the development (e.g., parks, sidewalks).

**Infrastructure** Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems.

**Internal Service Fund** Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

**Measure** A specific quantitative or qualitative assessment of results obtained through a program or activity. In performance measurement, measures fall into one of the following categories: input, output, outcome, efficiency and cost-effectiveness.

**Mission** An enduring statement of purpose: The organization's reason for existence. The mission describes what the organization does, and how and for whom its actions are carried out.

**Nonspendable Fund Balance** Fund Balance Component that inherently is Nonspendable. For example: 1)a portion of net resources that cannot be spent because of their form, 2.) a portion of net resources that cannot be spent because they must be maintained intact.

**Other Financing Source** Increase in current financial resources that are reported separately from revenues to avoid distorting revenue trends. The use of the other financing sources category is limited to items so classified by Generally Accepted Accounting Principals (GAAP).

**Other Financing Use** Decrease in current financial resources that are reported separately from expenditures to avoid distorting expenditure trends. The "other financing uses" category is limited to items so classified by Generally Accepted Accounting Principals (GAAP).

**PTO** Paid Time Off. The system used to provide, accrue and use leave time for such things as vacation, illnesses, emergencies, bereavement, etc.

**Proprietary Funds** These are funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

**Restricted Fund Balance** Fund Balance Component that has externally enforceable limitations on its use. For example: 1) limitations imposed by creditors, grantors, contributors, or laws and regulations of other governments, and 2) limitations imposed by law through constitutional provisions or enabling legislation.

**Taxable Value** Valuation set upon real estate or other property by the county assessor or state tax commission as a basis for levying taxes.

**Transfers** Amounts distributed between funds to finance activities in another fund. Shown as expenditure in the originating fund and revenue in the receiving fund.

**Unassigned Fund Balance** Fund Balance Component that represents residual net resources  
For example: 1) the total fund balance in the general fund in excess of *nonspendable, restricted, committed*, and *assigned* fund balance (i.e., surplus), 2) excess of *nonspendable, restricted*, and *committed* fund balance over total fund balance (i.e., deficit)

### ACRONYMS USED

**BVD** Butlerville Days  
**CAFR** Comprehensive Annual Financial Report  
**CDA** Community Development Agency  
**CDBG** Community Development Block Grant  
**CERT** Community Emergency Response Team  
**CIP** Capital Improvements Program  
**COG** Council of Governments  
**COLA** Cost of Living Allowance  
**CPI** Consumer Price Index  
**CHPRSA** Cottonwood Heights Parks and Recreation Service Area  
**DARE** Drug Abuse Resistance Education  
**DB System** Defined Benefit System  
**DC System** Defined Contribution System  
**DOT** Department of Transportation  
**DUI** Driving Under the Influence  
**EECBG** Energy Efficiency Community Block Grant  
**EEO** Equal Employment Opportunity  
**EOC** Emergency Operations Center  
**ESF** Emergency Support Function  
**FAQ** Frequently Asked Question  
**FEMA** Federal Emergency Management Agency  
**FTE** Full time equivalent  
**GAAP** Generally Accepted Accounting Principles  
**GFOA** Government Finance Officers Association  
**GRAMA** Government Records and Management Act  
**ICOM** Incident Command  
**ICS** Incident Command System  
**IT** Information Technology  
**N/A** Not Applicable  
**NIMS** National Incident Management System  
**OSHO** Occupational Safety and Health Officer  
**PCI** Pavement Condition Index  
**PTO** Paid time off  
**SAN** Storage Area Network  
**TRCC** Tourism, Recreation, Culture, and Convention  
**UCAN** Utah Communication Agency Networks  
**UCOPA** Utah Chiefs of Police Association  
**UFA** Unified Fire Authority  
**VECC** Valley Emergency Communications Center  
**YCC** Youth City Council

# APPENDIX

## Long-Range Financial Planning

The Government Finance Officers Association (GFOA) defines financial forecasting as “the process of projecting revenues and expenditures over a long-term period, using assumptions about economic conditions, future spending scenarios, and other salient variables.” Further, long-term financial planning “is the process of aligning financial capacity with long-term service objectives. Financial planning uses forecasts to provide insight into future financial capacity, so that strategies can be developed to achieve long-term sustainability in light of the government’s service objectives and financial challenges. Long-term financial planning helps a jurisdiction anticipate and plan for future needs.

Cottonwood Heights has over the years completed several long-range plans that are intended to guide the future output of expenditures. These plans include the Information Technology five year plan, the Storm Water ten year plan, the Transportation ten year plan, Economic Development Plan and the City’s General Plan. The City also set aside funds to complete a comprehensive strategic long-range capital improvement financial plan that will bring all previously produced plans together in a comprehensive approach to creating a roadmap of success by laying all needs out along with funding strategies to complete the elements of the plan.

GFOA suggests that an effective long-range financial plan answers these key questions:

1. Does the identified long-range financial plan extend out at least two years beyond the budget year?
2. Is there a concise explanation or illustration of the linkage between the entity’s long-range financial plans and strategic goals?

Each year during the budget retreat the elements of these plans and other factors influencing the long-range financial viability of the city are discussed. Ideas that will provide success or possible failure with each of the plans is also discussed and decisions are made that will drive the budget during the upcoming as well as future years. An example of this during our discussion of the FY2013-14 budget was the decision to put on hold until the General Plan is updated later during fiscal 2013-14 the accomplishment of the comprehensive strategic long-range capital improvement plan. This decision was based on the need to have as much current information as possible about the City going forward with major transportation, redevelopment, and other infrastructure general planning agendas.

As the city continues working toward answering the two questions posed by the GFOA to accomplish this planning process, we will continue to produce a budget that, in the short term, may not include long-term charts and graphs or spreadsheets, except for the 5-year Business Plan Goals and the 5-year Workload Indicators/Statistical Accomplishments charts presented by department, but will be cognizant of the long-range implications and linkage to the city’s overall goals and identified measures.

## FY2012-16 TECHNOLOGY PLAN

The 5-year IT Plan encompasses five main areas:

- Data storage
- Servers
- Desktops/Laptops
- Software licensing
- Valley Emergency Communications Center (VECC) co-location/disaster recover

### **Data Storage**

We currently have approximately 400GB of storage on each of our 4 servers, about 1.5TB total. We have approximately 1TB of data on those drives, or about 67% usage. The data is comprised mainly of Police Department files (currently not including any data from the server-using *Spillman* technology), Geographic Information Systems (GIS) files and user files. The server has approximately another 100GB of user files on it.

Looking forward, we need to upgrade our storage system.

There are three main types of storage that apply to our situation.

- DAS
- NAS
- SAN

*DAS = Direct-Attached Storage*

Storage (usually multiple hard drives) is attached directly to a server, usually internal. Desktops and laptops are examples of DAS. If we outgrow space on one drive, we have to start utilizing other drives in other servers. This becomes more difficult to manage. We use DAS internal to each of our four main servers.

The biggest limitation to DAS is physical. Our current servers have 6 drive bays, and they are all in use. To upgrade the storage on the servers would require purchasing new hard drives, making a backup of the system, putting the new drives in, and then restoring the system backup. While this would help, it is still somewhat inefficient. The cost would be under \$4,000 per server. That would double the storage capacity on one server, so there might not be a need to upgrade more than one.

*NAS = Network-Attached Storage*

Storage is connected to a system that shares files via network protocols. Our desktops and laptops see our servers as NAS (P, W, X and Z drives).

*SAN = Storage Area Network*

Considered a hybrid between DAS and NAS because the storage is connected to servers via network, but uses drive access protocols (iSCSI) rather than network protocols. Although a network connection, that cable could be seen as an "extension cord" to bring the hard drives out of the server's physical cabinet.

This connection allows storage to do block-level transfers (just like an internal hard drive) rather than file-level transfers. This equates to better efficiency, and can help us realize the "VECC redundancy project" easier. With 2 SAN's, any changes made to files on one side would be replicated to the other side, automatically creating redundancy.

Both NAS and SAN usually employ banks of hard drives, usually starting at 8. These systems used to be \$100,000. But more third-party manufacturers now offer products, and hard drive prices have

dropped considerably. The base system without drives is estimated to cost \$8,000. For an additional \$5,000 in hard drives, we can have a system with 4TB of storage.

A comparable system from a manufacturer such as Dell or IBM is still relatively affordable at under \$50,000. One entity we know of purchased a 2TB SAN system for about \$23,000 in the last year.

We understand that the IBM AIX (the version of UNIX that operates our police records management system) is supported on the Dell SAN. That means that it could be used for storage for all City IT platforms.

### **Servers**

We have 4 main servers – SQL1, SQL2, Mail1 and Term1. They are running on IBM xSeries 3650 servers. Mail1 has 9GB of memory, and the others have 4GB. They all have a single dual-core processor, running at 2.66GHz.

SQL1 and SQL2 run Microsoft SQL Server 2005. That is a database server. The databases on the two (*Caselle*, *LaserFiche*, and *Great Plains/Dynamics*) can be consolidated to one server. The Great Plains database is primarily for archival data now, except for use to prepare some financial reports, otherwise only one or two people access data, rather infrequently. *LaserFiche* is the scanning software that we use, and usually only has one or two people using it. *Caselle* is currently licensed for 15 users, so it is the heaviest used. But its use is still considered light.

Mail1 is our mail server, running Microsoft Exchange Server 2007. We have approximately 70 active mailboxes.

Term1 runs NetMotion software that allows our Police Department to connect to our network while in their cars.

The new IBM servers were purchased with the intent of “mirroring” the servers that we currently have. It is quite difficult to take a live server and duplicate it for use in disaster recovery. The 4 new servers were purchased with approximately the same hardware specifications as the current servers. The new servers are the latest generation of the 3650, with the M2 suffix. They currently have single quad-core processors (2.66GHz), with 4GB of memory in three of them, and 9GB in one.

### **Recommendation**

The City should upgrade the new servers with another processor each, and at least 48GB of memory. The processors are approximately \$1,000 each, and the memory is approximately \$1,800 for 48GB.

These upgrades would lead to our next step, which is server virtualization.

### **Virtualization**

We believe that our current 4 main servers can be consolidated down to 3, and then “virtualized”. Virtualization is not new. It has been around for at least 10 years. We know of users that have been running virtualized servers for over 7 years.

An Operating System (OS) is basically a resource scheduler. Windows (XP, Vista, 7, Server 2003 and 2008) is an Operating System. Mac OSX and Linux are other examples. Their main function is to manage the hardware resources (memory, storage, mouse and keyboard inputs, etc) so that multiple applications can utilize those resources concurrently. If one application crashes, the OS makes sure that other applications aren’t affected.

Virtualization software becomes another layer between the hardware and an OS. It now manages the resources so that *multiple OS's* can now run independent of each other. If one OS has problems, it won't affect the others.

Years ago, there was a mantra, "one server, one service". Basically, we do not want to mix certain applications. We do not want a database server running on the same instance of Windows as a mail server. We don't want a Domain Controller running on a mail or database server. That started "server sprawl". If we needed a couple of database servers and a couple of mail servers, we had to have 4 physical servers. That meant that most of the time, our servers were running with less than 10% utilization. This was pretty inefficient.

Virtualization came along, and started to change that. We could now have a physical server with multiple Virtual Machines (VM) on it. Each VM could be running a separate instance of Windows and whatever applications you wanted. In the above example, 4 physical servers running at under 10% utilization now becomes 4 VMs running on one physical server with about 50% utilization. We spend less on hardware and use less power to run that hardware.

A few years ago, that changed even more. Dual- and quad-core processors became available. Servers have long used multiple processors. But now the ability to have 4 and even 8 processor cores running at full speed gave possibilities that hadn't existed before. If we then couple that with inexpensive memory prices we can have an 8-core server with 48GB of RAM for under \$10,000.

Upgrading the new servers will allow us to run our current servers as virtual servers. The virtualization software also has "High Availability" functions built in. What that means is that as long as they have shared storage (NAS or SAN), multiple virtualization host servers can exist in a cluster. If one fails, the other can take over the VM, with minimal downtime (usually minutes).

There are two main providers in the virtualization area. VMWare has been around for years and Microsoft is also into the arena. One very positive aspect is that the basics of virtualization are zero cost.

VMWare allows IT to download and use the VMWare Server product at no cost, in perpetuity. Windows Server 2008 comes with Hyper-V, Microsoft's virtualization software. Once we install either one of them, we can run any number of VM's we wish, as long as we have the hardware for it and have the licensing (see Software Licensing below).

Both companies also have management software that should be purchased if we purchase several VM's to manage.

## **Desktops/laptops**

### *Hardware upgrades*

If we decide to stay with the current model of using regular desktops (as opposed to desktop virtualization below), it is recommended we replace them on a 4- or 5-year cycle. That mean for us at least 20% are replaced each year. Currently, that would be about 5 desktops and 3 laptops a year. It is recommended that we contract with a manufacturer and replace all systems within one year. Staying with one manufacturer (and preferably one model) would make any repairs or replacements much easier to manage.

### *Virtualize/thin client?*

The "next big thing" in the IT world is desktop virtualization. The premise isn't new – move the computing to the server, and just give the user the output. Mainframes and dumb terminals are the



earliest example that we know of. Microsoft has been using Terminal Services for years. That allows us

to connect up to a server via Remote Desktop. All of the work is done on the server. The user just sends the mouse and keyboard signals, and gets back the screen output.

Desktop virtualization now takes that one step further. Instead of physical computers that usually use less than 20% of their resources, the user has a "thin client" that connects to a virtual machine on a server. Some thin clients have no moving parts to wear out, and use less than 20 Watts of power. The costs are usually under \$300 each. We still have to pay for the Windows license that the VM uses (about \$200).

If the thin client needs to be replaced, it is a matter of minutes before the user is up and running again. They log back into the VM, and see their desktop the same way they did before. Currently replacing a failed machine may take a few hours to rebuild and the user may lose any files that were stored on the hard drive.

Laptop users can also benefit from virtualization. The system can "check out" the virtual machine image to run while it is out of the office, and then re-sync when the laptop is brought back inside. The checked-out image can also be set to expire after a certain time, in case a laptop is lost or stolen. This ensures that an unauthorized person can't access the system after the time has expired.

However, with desktop virtualization comes the necessity of the management software. A few servers can be managed separately. But 60 or more desktop images would need the management software to fully be effective.

### **Software licensing**

#### *New licenses for servers*

There are three editions of Microsoft Windows Server – Standard, Enterprise and Datacenter. The differences between them vary. Some of the differences are as basic as the amount of memory that each can access and the number of processors that can be installed, all the way to different management tools that are included and features that are enabled. Standard is usually used when we have a couple of servers and 10-50 users. Enterprise is usually for dozens of servers and up to a few hundred users. Datacenter is usually used above that.

Standard and Enterprise are usually licensed per server (about \$800 and \$1,800, respectively), while Datacenter is licensed by processor (about \$1,800).

Microsoft is fairly priced with licensing if you utilize virtualization. If we purchase the Standard edition, we need to purchase licenses on a 1:1 ratio. If we have 5 virtual servers, we buy 5 licenses (about \$4,000). If the physical server runs other things besides the virtualization software we pay for those licenses as well, another \$800.

If we purchase the Enterprise edition, that is licensed on a 1:4 ratio. One license allows us to run 4 total instances of Windows Server on that physical server. If we have the same 5 virtual servers, we would need to purchase two licenses of Enterprise. That would allow us to run up to 8 installations of Windows on that same physical server. It could be 8 virtual machines; or 7 virtual machines if we have other services besides virtualization running on the physical installation.

Datacenter is even more generous. They allow us to run unlimited virtual machines on that server as long as we have the hardware resources to handle it. If we ran 12 virtual servers on a physical machine, it would only cost us 2 processor licenses of Datacenter, or about \$3,600. Compare that to \$5,400 for 3 licenses of Enterprise or over \$9,000 for 12 licenses of Standard.



*Windows 7*

We are currently running Windows XP on our desktops and laptops. Windows XP is almost 10 years old. Microsoft has put extensions on its life-cycle a couple of times. They will end its support about August 2014. We need to plan on upgrading our systems to Windows 7, hopefully well before that date.

*Office 2010*

We are currently running Office 2003. Office 2010 has been released, and Office 2007 has been out for about four years. Office 2003 will be end-of-life about August 2014 as well.

*Exchange 2010*

We are currently running Exchange Server 2007. Exchange Server 2010 has been released, and has some features included that we are currently utilizing via third party software. The features mainly are used for the GRAMA searches.

**VECC Co-location/Disaster recovery**

We are planning on utilizing some space at the Valley Emergency Communication Center (VECC) to house a "duplication" of our network for disaster recovery purposes. The original plan was to somehow "mirror" our current servers at that location. We have 4 new servers to implement this plan. We would use the new servers here, and utilize the old servers at VECC.

Unfortunately, it is more complicated than that. To keep a copy of a server and have that copy constantly updated by the "master server" is not an easy task, at least not without special software. It is estimated to cost at least \$10,000 or more to implement, as well as many hours of time. It is believed that virtualization is the better way to implement. We can have multiple copies of a Virtual Machine (VM), and start them up whenever we wish. The virtualization software also has functionality built in that will fail over to another physical host computer, as long as the VM is stored on shared storage.

For example, if we had a SAN here, and two physical servers, they could be configured in a virtualization cluster. If one fails, the other can automatically take over, bringing the VM back up within minutes. If we then extend that to VECC and duplicate the setup (2 physical machines with a SAN for storage) the SANs can automatically replicate the VMs between each other. If our side of the network is somehow lost (fire, flood, etc) the VECC side can take over again within minutes.